DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

ENGINE EXHAUST SYSTEM FOR A VEHICLE

the specification of which (check one)

was filed on 06/28/05 as PCT International Application No. PCT/GB2005/002520.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is known by me to be material to patentability as defined in 37 CFR § 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) or (f) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below any foreign application for patent or inventor's certificate, or any PCT international application having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

NUMBER	COUNTRY	MONTH/DAY/YEAR FILED	PRIORITY CLAIMED
2004-191152	Japan	06/29/04	Yes
PCT/GB2005/002520	PCT	06/28/05	Yes

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) listed below and insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information which is known by me to be material to patentability as defined in 37 CFR §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NUMBER	FILING DATE	STATUS: PATENTED, PENDING, ABANDONED
		·

I hereby appoint all of the patent attorneys and/or patent agents that are associated with Customer Number 22919, including the attorneys list below, with full powers of substitution and revocation, to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: David L. Tarnoff, Reg. No. 32,383; John C. Robbins Reg. No. 34,706; Yoshio Miyagawa, Reg. No. 43,393; Patrick A. Hilsmier, Reg. No. 46,034; Todd M. Guise, Reg. No. 46,748; Steven J. Roberts, Reg. No. 39,346; Kiyoe K. Kabashima, Reg. No. 54,874; and David J. McCrosky, Reg. No. 56,232.

Send all correspondence to: SHINJYU GLOBAL-IP COUNSELORS, LLP, 1233 Twentieth Street, NW, Suite 700, Washington, DC 20036. Address all-telephone communications to David L. Tarnoff at (202)-293-0444.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of First or Sole Inventor: Masanari Kobayashi	Signature of First or Solo Inventor	Date: 1/19/2006
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Full Name of Additional Inventor: Takefumi Mitani	Signature of Additional Inventor Take fumi Mi tah i	Date: 1/19/2006
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